

2005 – 2007 REQUEST FOR SPECIAL LANGUAGE IN APPROPRIATION ACT

AGENCY: 0630 DFA – Revenue Division

ACT#: 32-1SS

SECTION#: 15

CURRENT SPECIAL LANGUAGE (WITH AGENCY REQUEST)

EXECUTIVE RECOMMENDATION

REFUNDS. The appropriation for refunds authorized in the Tax Administration Program shall be distributed as follows and shall be used to make refunds of taxes, permits and fees as provided by law:

<u>Individual Income Tax Refunds</u>	<u>\$580,000,000</u>
<u>Corporate Income Tax Refunds</u>	<u>\$ 65,000,000</u>
<u>Gasoline Tax Refunds</u>	<u>\$ 1,500,000</u>
<u>Interstate Motor Fuel Refunds</u>	<u>\$ 12,000,000</u>
<u>Miscellaneous Refunds</u>	<u>\$ 40,000,000</u>

The Director of the Department of Finance and Administration is authorized to transfer amounts between the line items of this distribution.

~~APPROPRIATION TRANSFERS. The Director of the Department of Finance and Administration is authorized to transfer appropriation between refund line item appropriations in this Act.~~ The Director of the Department of Finance and Administration shall immediately report any such transfers to the Arkansas Legislative Council. Such report shall contain the amounts transferred and the reasons for the same. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

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EXECUTIVE RECOMMENDATION

EXTRA HELP EXEMPTION. Extra Help positions authorized herein are specifically exempt from limitation of hours, either by act or regulation. Provided, however, when a temporary or part-time employee is employed by the Department of Finance and Administration - Revenue Services for a period of time exceeding seven (7) months, a report of such shall be filed with the Arkansas Legislative Council.

The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

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EXECUTIVE RECOMMENDATION

SPECIAL RATES OF PAY. Due to the highly competitive job market conditions for tax professionals and the necessity of recruiting and retaining qualified personnel, the Revenue Division is authorized special rates of pay for current and new employees in the classification listed under subsection (a) below.

(a) Special rates may be authorized up to the maximum authorized for the grade assigned the classification of a position for the following specific classifications only:

CLASS

CODE	TITLE	GRADE
A104	Tax Auditor Supervisor	21
A102	Tax Auditor II	20
A100	Tax Auditor I	18
A105	Tax Auditor Trainee	17

(b) A plan for providing special rates of pay indicated in subsection (a) shall be reviewed by and approved by the Office of Personnel Management and receive advice of the Legislative Council each year.

(c) This provision shall be in full force and effect for the biennium beginning July 1, ~~2003~~ 2005, and ending June 30, ~~2005~~ 2007.

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EXECUTIVE RECOMMENDATION

~~CARRY FORWARD — COMMERCIAL DRIVERS LICENSE PROGRAM. The unexpended balances in the appropriations provided for Ledbetter Building Infrastructure in Section 7 remaining on June 30, 2004 2006, may be carried forward and used for the same purpose during the fiscal year ending June 30, 2005 2007. The provisions of this section shall be in effect only from July 1, 2003 2005 through June 30, 2005 2007.~~

DELETE – Ledbetter Building Infrastructure not requested for the 2005-2007 biennium

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EXECUTIVE RECOMMENDATION

FUND BALANCES. COMMERCIAL DRIVER LICENSE FUND (A) For all appropriations as provided in this Act, the agency disbursing officer shall monitor the level of fund balances in relation to expenditures on a monthly basis. If any proposed expenditures would cause the COMMERCIAL DRIVER LICENSE FUND to decline below One Million, One Hundred Twenty-nine Thousand, Six Hundred dollars (\$1,129,600), the disbursing officer shall immediately notify the executive head of the agency. Prior to any obligations being made under these circumstances, the agency head shall file written documentation with the Chief Fiscal Officer of the State requesting approval of the expenditures. Such documentation shall provide sufficient financial data to justify the expenditures and shall include the following:

- 1) a plan that clearly indicates the specific fiscal impact of such expenditures on the fund balance.
- 2) information clearly indicating and explaining what programs would be cut or any other measures to be taken by the agency to restore the fund balance.
- 3) the extent to which any of the planned expenditures are for one-time costs or one-time purchase of capitalized items.
- 4) a statement certifying that the expenditure of fund balances will not jeopardize the financial health of the agency, nor result in a permanent depletion of the fund balance.

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(B) The Chief Fiscal Officer of the State shall review the request and approve or disapprove all or any part of the request, after having sought prior review by the Legislative Council.

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EXECUTIVE RECOMMENDATION

CONTINGENT POSITIONS – Tax Administration Program. There is hereby established for the Department of Finance and Administration - Revenue Division - Contingent Positions for the ~~2003—2005~~ 2005-2007 biennium, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all laws amendatory thereto. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code 21-5-101), or its successor.

AGENCY REQUEST

		MAXIMUM ANNUAL	
		MAXIMUM	SALARY RATE
ITEM CLASS		NO. OF	FISCAL YEARS
			<u>2005-06 2006-07</u>
<u>NO. CODE TITLE</u>	<u>EMPLOYEES</u>		<u>2003-04 2004-05</u>
(1) R156 REVENUE DEPT SUPERVISOR	2		GRADE 16
(2) K039 DOCUMENT EXAMINER II	8		GRADE 12
(3) K006 DATA ENTRY SPECIALIST	<u>40</u>		GRADE 10
MAX CONTINGENT EMPLOYEES	50		

If it has been determined by the Director of the Department of Finance and Administration that the Department cannot continue a contract with a private provider and the Director deems it necessary to utilize Department staff to provide the required services, the Department

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is allowed, after seeking prior review by the Arkansas Legislative Council or Joint Budget Committee, to utilize the contingent positions for data entry contained in Section 20 of this Act and make the appropriate transfers from the various ~~Maintenance and Operations, Professional Fees and Services or Data Processing line items contained in programs of this Act~~ Section 4 to the Tax Administration Program of this Act to for Regular Salaries and Personal Services Matching.